



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • No. 2-2007

Verifying Client Information for Lenders and Loan Brokers

Over the past few months, the Board has received numerous phone calls and e-mails from CPAs who have been asked by lenders and loan brokers to provide letters verifying that clients are self-employed, financially sound, profitable, creditworthy, or a combination of such attributes.

There is a strong temptation to comply, especially when the CPA is familiar with the finances of a long-term client who appears to be financially sound.

The CPA wants to help the client and is put in a very difficult position—he or she is told that the client will not qualify for a loan unless he or she provides a letter to confirm or verify certain types of information about the client.

Some lenders and brokers ask for a statement verifying the accuracy of the client's tax returns or verifying that any funds used from the client's business to

make a down payment for a loan will not affect the business.

Some lenders and brokers go as far as providing a "canned" letter for the CPA to sign.

The motives behind the lender's requests are important to understand. The client wants to cooperate with the lender in order to get the loan approved, while the broker wants to make the client happy and earn a commission, neither of which will happen unless the loan is approved. The lender's motive, however, is not necessarily so simple.

Normally, when a lender grants a loan to a borrower, it relies on many factors to determine the advisability of extending credit to the borrower. These factors include, but are not limited to, assessing the creditworthiness of the customer, collateral, primary sources of repayment, as well as market conditions.

However, some lenders have been attempting to shift onto the CPA the burden of responsibility for assessing the information supplied by the borrower in the event the borrower defaults on the loan and the lender incurs a loss.

The CPA should be concerned about providing what is in effect an attest letter based on nonattest work. He or she may be providing a false sense of assurance to the lender or broker by complying with the request.

If the client defaults on the terms of the loan, the lender could argue that it relied on the CPA's letter (in lieu of other due diligence steps) and as a result suffered a loss. The CPA may then be at risk for a lawsuit.

Even an apparently harmless verification of client information, such as self-employment, carries much more risk than it appears to, especially if the CPA prepared tax returns based on information provided by the client without performing procedures to verify the information.

Letter

continued on page 6

On-Line Certificate Renewal Available in March



In March, licensees will be able to complete their annual certificate renewals on-line through the Board's web site, www.nccpaboard.gov.

To launch the on-line renewal, a licensee must enter his or her Social Security number and CPA certificate number.

Additional information about the on-line renewal process will be published in the March *Activity Review*.

www.nccpaboard.gov

Inside this issue...

Board Meetings	6
Certificates Issued	7
Conditional Status	4
Disciplinary Actions	2, 3
Inactive Status	7
Reclassifications	6

Disciplinary Actions

Roy Desmond Fowler, III, #9517
Raleigh, NC 12/18/2006

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 9517 as a Certified Public Accountant.

2. On March 31, 2006, Respondent was arrested and charged with a felony warrant of forgery (G.S. 14-119) and uttering (G.S. 14-120) in connection with a client's funds.

3. On May 3, 2006, Respondent appeared in Wake County District Court and acknowledged guilt as follows in a written statement through a Felony Diversion Agreement with the Wake County District Attorney's office: "to the forgery [by] cashing a check using the victim's account number, routing number, and name of company. The check was then signed fraudulently, not by the victim. The [Respondent] acted without authority and with the intent to injure and defraud."

4. Respondent further admitted that: "And, on or about the date of offense shown and in the county named above, the [Respondent] unlawfully, willfully and feloniously did utter, publish, pass and deliver as true the forged, falsely made and counterfeit instrument which is described in the charge above. The defendant acted for the sake of gain and with the intent to injure and defraud and with knowledge that the instrument was forged, falsely made and counterfeited."

5. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the

Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)d, and (9)e, and 21 NCAC 8N .0201, .0202, .0203, and .0204(b).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Desmond Roy Fowler, III, is hereby revoked.

2. Respondent may not apply for modification of discipline prior to five (5) years after the date of this Order.

Michael Scott Traflet, #17435
Wilmington, NC 12/18/2006

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 17435 as a Certified Public Accountant.

Count 1

2. A client couple (First Complainants) engaged Respondent to prepare their 2004 federal tax return. On July 26, 2005, the First Complainants met with Respondent at Respondent's office and delivered their documentation for Respondent to file their 2004 federal tax return. First Complainants specifically engaged Respondent to complete their federal tax return by August 15, 2005. The documentation delivered to Respondent was the First Complainants' original records, and they retained no copies.

3. First Complainants called Respondent several times in the next two weeks to schedule a meeting with Respondent to sign the tax returns. Respondent did not return their telephone calls.

4. In their efforts to talk with Respondent, First Complainants contacted the receptionist in Respondent's building, the landlord for Respondent's office, and a friend who had recommended Respondent to them. The friend told the First Complainants that Respondent was having problems and would contact them soon. The First Complainants never received a telephone call from Respondent during this matter.

5. The First Complainants wrote letters to the Internal Revenue Service (IRS) and Respondent regarding First Complainants' inability to file their returns because of Respondent's failures to communicate and failure to return their original documentation.

6. After receiving a complaint from First Complainants in October of 2005, Board staff sent a letter to Respondent requesting his response to the complaint.

7. After receiving no response to the original letter, on November 8, 2005, Board staff sent Respondent, by certified/return receipt mail, a second request for a response to the complaint. Respondent signed for the certified mail on November 23, 2005, but failed to timely respond.

8. On December 21, 2005; December 29, 2005; and January 5, 2006, Board staff called and left messages for Respondent. Respondent failed to timely respond.

9. After their complaint had been filed with the Board, First Complainants received, by mail, from Respondent all of their original documentation.

10. In a letter dated January 30, 2006, Respondent informed the Board that he had returned the First Complainants' documentation and was unable to complete their work due to illness. Respondent stated that he would reimburse First Complainants for the interest and penalties caused by the late filing as well as for the tax return preparation.

Count 2

11. In November of 2004, another client couple (Second Complainants) engaged Respondent to handle a tax levy situation with the IRS and with the North Carolina Department of Revenue (NCDOR). Second Complainants completed all necessary paperwork, and Respondent informed them that it would take about nine (9) months to complete the process. At the time of the engagement, Second Complainants paid Respondent two hundred forty dollars (\$240.00).

12. Initially, Respondent got NCDOR to temporarily suspend garnishment and got the IRS to reduce garnishment to only one hundred dollars (\$100.00) a month.

13. After several months, NCDOR started calling the wife of Second Complainants at work and the IRS levied the wife's bank account.

14. On August 5, 2005, Respondent met with Second Complainants in order to complete additional paperwork needed for an Offer in Compromise with the IRS. Second Complainants gave Respondent a one hundred fifty dollars (\$150.00) money order to submit with the Offer in Compromise to the IRS.

15. Despite several attempts by Second Complainants to contact Respondent, Respondent failed to reply or return contact with them in a timely manner.

16. On September 28, 2005, Second Complainants sent a letter to Respondent requesting their records. Respondent failed to respond to them in a timely manner.

17. On October 18, 2005, Second Complainants sent another letter by certified/return receipt mail to Respondent again demanding the return of their records. On October 19, 2005, Respondent sent Second Complainants, by Federal Express, their records, the one hundred fifty dollar (\$150.00) money order, and a short note.

18. On January 4, 2006, Second Complainants filed a complaint with the Board regarding Respondent's failure to respond in a timely fashion and his failure to complete the terms of an engagement in a timely manner.

19. On January 13, 2006, Board staff

sent a letter to Respondent requesting his response to the complaint.

20. Respondent replied that he had corresponded on several occasions with NCDOR on Second Complainants' behalf and that he felt that he would have been able to have completed the work had he not become ill in September of 2005. Further, Respondent stated that since he was ill he had not received any of Second Complainants' attempts to contact him.

21. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0206 and .0212.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.

2. Respondent shall pay a two thousand dollar (\$2,000.00) civil penalty to be remitted within six (6) months of the date this Order is approved by the Board.

Benjamin Lewis Barnes, #26336
Benjamin L. Barnes, CPA
Sneads Ferry, NC 12/18/2006

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 26336 as a Certified Public Accountant.

2. Respondent Benjamin L. Barnes, CPA (hereinafter "Respondent firm") is a registered certified public accounting firm in North Carolina. Respondent firm is an individual practitioner firm owned and operated by Respondent Barnes.

3. On at least two occasions, including at least one occasion more than twelve (12) months prior to December 31, 2004, Respondent Barnes had been informed in writing that Respondent firm's peer review deadline was December 31, 2004.

4. On the 2005 firm renewal which was signed by Respondent Barnes on December 31, 2004, Respondent Barnes indicated that Respondent firm had not issued any audits, reviews, compilations, agreed-upon procedures, or SSARS-8 compilations during the period from January 1, 2004 through December 31, 2004.

5. In a letter dated February 22, 2005, a representative of the North Carolina Association of CPAs (NCACPA), administrator of the American Institute of CPAs (AICPA) Peer Review Program, informed Respondent Barnes that Respondent firm had been dropped from AICPA's Peer Review Program for non-compliance.

6. In a letter dated June 3, 2005, sent by first-class mail to the last known mailing address for Respondent and Respondent firm, Board staff instructed Respondent Barnes to explain, by June 17, 2005, why Respondent firm had been dropped from AICPA's Peer Review Program for non-compliance. Respondent did not respond.

7. In a letter dated June 27, 2005, sent by certified/return receipt mail to the last known mailing address for Respondent and Respondent firm, Board staff directed Respondent Barnes to reply, by July 11, 2005, to the June 3, 2005, letter and explain why he had not responded to that letter in a timely manner. Respondent claimed and signed for the June 27, 2005, letter on July 5, 2005.

8. In a letter dated June 29, 2005, Respondent Barnes stated that he had no explanation as to why he had failed

Barnes

continued on page 5

Conditional Status - First Offense

The licensees listed below failed to complete the CPE requirement by the December 30, 2005, deadline, but did complete the CPE requirement by the June 30, 2006, certificate renewal deadline. Pursuant to 21 NCAC 08G .0406(b)(1), the Board changed the status of the CPAs listed below to conditional status and each licensee was assessed a \$100.00 civil penalty.*

NAME	LICENSENO.	CITY/STATE	NAME	LICENSENO.	CITY/STATE
William E. Abernethy, Jr.	27831	Columbia, SC	Tonya Lynnette Adams Dunham	24111	Fort Belvoir, VA
John Patrick Ager	22370	Charlotte, NC	De Anne Canaday Dunn	29857	Columbia, SC
Thomas Bryan Alexander	11532	Sunbury, NC	Thomas Edwin Dunn	11633	Oakton, VA
Timothy Hathán Allen	9900	Mocksville, NC	Sally A. Durham	19577	Lexington, SC
Mark James Allison	18915	Charlotte, NC	Clarence Ray Dwiggins, Jr.	12692	Colbert, WA
Arthur W. Andrews	21306	Smithfield, NC	Kerry Kathryn Dyer	22349	Raleigh, NC
Ruth Lois Artis	17315	Indianapolis, IN	Jason Mack Edmisten	25564	Greeneville, TN
Jeffrey L. Atkinson	21375	Charlotte, NC	Jill Potsic Egburtson	25657	Orlando, FL
Joyita Basu	27604	Herndon, VA	Cecelia A. Elkins	12014	Raleigh, NC
Brenda Sue Barrett Beamon	16618	Clayton, NC	George Keene Ennis, II	29801	Raleigh, NC
Adam John Bean	24510	Chattanooga, TN	Lynda Ervin	16438	Rock Hill, SC
Brandon Wright Beaver	27470	Denver, NC	Brian Arthur Falk	21776	Minneapolis, MN
Michael Clark Beck	12295	Alpharetta, GA	David Hill Fater	4098	Delray Beach, FL
Edward Wallace Bellina	24222	Medina, OH	Michael Eric Fayed	26222	Belmont, NC
Jeannie Scercy Benfield	22555	Hickory, NC	Sandra B. Ferguson	15270	Charlotte, NC
George James Benston	1231	Atlanta, GA	David Lewis Floyd	18399	Raleigh, NC
John Holmes Berngartt	19366	Raleigh, NC	Channing Paul Flynn	24526	Rutherford, NJ
Kenneth Alan Berry	16702	Cary, NC	John Carl Fogle, III	29278	Cranberry Twp, PA
Gayle Melissa Bess	27766	Charlotte, NC	Gregory Anthony Forman	13495	Richmond, VA
John Thomas Bigalke	24736	Orlando, FL	Catherine Carmody Fowler	22148	Holly Springs, NC
Michael Stephen Bis	13303	Charlotte, NC	Karen Alisa Frazier	27956	Bergenfield, NJ
William Lovelace Bishop, Jr.	18375	Greensboro, NC	Meredith Smith Friga	29699	Greenwood, IN
Julie Elizabeth Black	31218	Southport, CT	Deborah Reynolds Garvin	12385	Gainesville, FL
Meredith Lee Keyes Bland	28569	Raleigh, NC	H. Edward Garvin	11266	Gainesville, FL
William Wooten Bland	28986	Goldsboro, NC	Lawrence Geoffrey Gerber	9317	Charlotte, NC
Sarah Chapman Blevins	29173	Knoxville, TN	Jeffrey R. Gifford	30066	Charlotte, NC
Donald Joseph Blodgett	13281	San Jose, CA	Scott Allen Gilomen	20193	Gastonia, NC
Barbara Jones Bouffard	20559	Keller, TX	John Preston Glynn, Jr.	15921	Madison, NJ
Karen Barlow Boulineaux	18208	Vienna, VA	Ravenel Parr Godbold	24419	Darlington, SC
Lisa M. Bourque	28628	Berkeley Heights, NY	John Matthew Godwin	29317	Raleigh, NC
Rebecca Jean Box	27471	Morrow, OH	James Terry Gordon	21785	Norcross, GA
Ollie Dee Boykin, Jr.	22519	Lucedale, MS	Fiona Anne Gould	29052	Belleville, NJ
John Donald Brader, II	31405	Charlotte, NC	Paul Edmond Grace	28783	Charlotte, NC
Patrick James Brady, III	21666	Atlanta, GA	Richard Robert Grace	15342	Sanford, NC
Anthony Wayne Bridges	22424	Wake Forest, NC	Shelly L. Gregory	26116	Atlanta, GA
Sean Bronson	26405	Chester, NJ	Wallace Dupre Gregory, Jr.	28849	Weston, CT
Jimmie Charles Brown	3693	Mobile, AL	Lei Gu	31495	Rockville, MD
Matthew Alan Brown	28970	Irmo, SC	Alice Page Gwyn	15668	Atlanta, GA
Joanna Garbee Brumsey	23920	Norfolk, VA	Alexander Ivey Hadley	25047	Mount Airy, NC
Jeffery Charles Bryan	26991	Atlanta, GA	Stanley Kay Haines	12620	Greensboro, NC
Angela Carlene Bryant	25722	Charlotte, NC	James Nicholas Hamill	31055	Newtown Square, PA
Lisa Page Buff	19979	Morganton, NC	George Jackson Harrison, IV	26049	Charlotte, NC
James Floyd Burr	21958	Cornelius, NC	Steve Franklin Haymore	18594	Greensboro, NC
Dean Allan Caldwell	13409	Winston-Salem, NC	William L. Hayward	27976	Huntersville, NC
Karla Walker Caldwell	27521	Trinity, NC	Sarah Kate Heidelberg	29210	Charlotte, NC
Richard Patrick Campbell	15154	Plano, TX	Ira Heller	18060	Raleigh, NC
Jeffrey Michael Carlini	30660	Indian Trail, NC	Donald Allen Helsel	11842	N. Myrtle Beach, SC
Edward Carroll, Jr.	17623	Raleigh, NC	William McKay Henderson	14738	McLean, VA
Michael Jerome Carter	19660	Douglas, AZ	Mark Olan Henry	25753	Charlotte, NC
Ralph Amado Castillo	27836	Sparta, NC	Angela Taylor Herbin	18944	Gibsonville, NC
Youngsun Cha	30167	Solon, OH	Robert David Herford	2321	Henderson, NC
Linda Marett Chappell	10163	Raleigh, NC	Lutlon Buford Hill, Jr.	12744	Katy, TX
Kevin Michael Chipman	30286	Raleigh, NC	Steven Douglas Hintz	31128	Gatlinburg, TN
Scott E. Clark	19029	Charlotte, NC	John Campbell Hodnette	18765	Willcox, AZ
David Kirklan Cloniger	21844	Wilton CT	Paul Lawrence Holland	17509	Suwanee, GA
Melissa Ann Cloniger	24681	Wilton, CT	Robert Eugene Hord, Jr.	17510	Matthews, NC
David Earl Cloninger	11977	Annandale, NJ	Megan Guthridge Hyatt	27538	Cambridge, MA
George Isaac Clover	2392	Winston-Salem, NC	Peter Matthew Imhof	25756	Waxhaw, NC
Donald James Cobb	19597	Edenton, NC	Jack T. Ingram	22180	Stamford, CT
David Edward Cochran	19612	Raleigh, NC	Ashley Witt Israel	24433	Asheville, NC
Neal Edward Cody, Jr.	14779	Asheville, NC	Louise Van Deusen Iversen	23293	Franklinton, NC
Jeffrey D. Cole	23611	Robbinsville, NC	Chad Eugene Johnson	31027	Charlotte, NC
Kevin Colin	17357	Alpharetta, GA	Charles Thomas Johnson, III	15813	Lumberton, NC
Christopher Cary Collins	22523	Charlotte NC	Malcolm Parks Johnson	22091	DeBary, FL
Robert Craig Collins	25536	Houston, TX	David Ian Johnston	19330	Boca Raton, FL
Beth S. Cook	26512	Monroe, NC	Jeffrey Coleman Jones	21144	San Francisco, CA
Christopher K. Cotton	24054	Charlotte, NC	Mary Holloway Jones	14783	Winston-Salem, NC
William Reid Culp, Jr.	12564	Charlotte, NC	Patricia Ann Avera Jones	1729	Santa Barbara, CA
Mary Hibbits Currie	26237	Knoxville, TN	Jurgen Jost	22729	Hoffman Estates, IL
Anne Daley	26162	Baldwin, NY	Edward Albert Kania	18734	Davidson, NC
Edward Franklin Darnell	20383	Inman, SC	William Douglas Karriker, II	27626	Mt. Ulla, NC
Candace Bunn Davies	16863	Chapel Hill, NC	Tracey L. Keele	28422	Columbus, OH
Barry Jackson Davis	24324	Gastonia, NC	John Randolph Keller	11550	Jacksonville, FL
Scott B. Davis	27675	Charlotte, NC	Kimberly Anne Kenny	29090	Wilmington, DE
Deniz Simpson Dawson	23165	Fayetteville, NC	Stephen Wayne Kerr	21409	Wilson, NC
Beverly Jane Scott Deaton	16161	McLeansville, NC	Robert Neal Kessler	23837	Chapel Hill, NC
Mark DeJaco	17128	New London, NC	Kimberleigh S. Kidd	27685	Atlanta, GA
David Bruce DeVane	20031	Kings Mountain, NC	John Preston King	12423	Bear, DE
Susan Dodson DeVore	15918	Charlotte, NC	Judith Ann King	9698	Dallas, TX
Deborah Coulter Digby	23162	Conyers, GA	Ellen Quain Kirk	19515	Salisbury, NC
Roger Les Dillard, III	20544	Shreveport, LA	Kathy L. Kisiel	29091	Charlotte, NC
James Wesley Doggett, Jr.	14083	Jupiter, FL	Harry George Kledaras	2088	Raleigh, NC
Linda Dromgoole	20702	Bethel, CT	Sarah Ann Klingensmith	21099	Trinity, NC

NAME	LICENSENO.	CITY/STATE	NAME	LICENSENO.	CITY/STATE
Mark Alan Konyndyk	31322	Atlanta, GA	Bradley Allen Price	17270	Davidson, NC
Charles Gordon Koury	13994	Chapel Hill, NC	James Michael Pryor	5597	Winston-Salem, NC
J. Alvin Kpaeyeh	26250	Charlotte, NC	H. Edward Pyrtle	23846	Tulsa, OK
Geri Poole Krech	14679	Rock Hill, SC	F. E. N. Rascoe	26358	Windsor, NC
Barry Frederick Kroeger	29021	Rutherford, NJ	Sidney Paul Rattner	29215	Woodridge, IL
Alan Dale Kunkel	22012	Minneapolis, MN	Carey McIlwaine Read	15712	Lumberton, NC
Scott Kevin Lampe	24813	Charlotte, NC	John Allan Reddersen	13398	Gaithersburg, MD
John Craig Lawlor	23442	Raleigh, NC	Tonia H. Reed	31650	Raleigh, NC
Glade Jefferson Laws, Jr.	11552	Advance, NC	Thomas Reekers	17306	Southlake, TX
James Council Leak	16529	Rogers, AR	Constance Reid	16609	Charlotte, NC
Yohanna Meatta Chavis Leak	25469	Charlotte, NC	David Benson Reitblatt	12894	San Antonio, TX
Jun Han Lee	31502	Jamestown, NC	Douglas Allen Reitzel	22975	Galax, VA
Julian Mark LeRoy	20053	Charlotte, NC	Daniel Russell Richards	13076	Memphis, TN
John William Lesso, Jr.	14104	Marietta, GA	Sarah Elizabeth Richards	30170	Saint Albans, VT
Henri Alexandre Leveque, III	21800	Atlanta, GA	Vincent E. Rieck	28874	Charlotte, NC
Edmund Michael Lewandowski	27451	Midlothian, VA	Kenneth Duncan Roselli	22769	Sammamish, WA
Andrew Allen Lewis	25196	Charlotte, NC	Heena Roy	31113	Hawthorn Woods, IL
Karen Downey Lightfoot	20101	MONACO	Israel Willie Rwejuna	17275	Fayetteville, NC
Gregory Martin Lipe	16533	Florence, SC	John William Sadoff, Jr.	21744	Atlanta, GA
Karen Fang Liu	29617	Richardson, TX	William Emmett Lewis Saint	19114	Charlotte, NC
Paul Hanna Livingston, Jr.	6108	Greensboro, NC	Michael Alan Sappenfield	23564	Hagerstown, MD
Matthew Y. L. Loucks	27374	Warren, MI	Heather Elizabeth Sawyers	28313	Kannapolis, NC
Carol Philbrick Lowe	18230	Charlotte, NC	Donald Rudolph Schroeder	31744	Raleigh, NC
Kathy Lyn Luke	31176	Fishers, IN	Eric James Schuppenhauer	22924	Leesburg, VA
Stuart Todd Lynch	17043	Cary, NC	Julie E. Schwingel	26843	Madison, WI
Bruce William MacEwen	8216	Atlanta, GA	Timothy Edwin Scofield	9494	Davidson, NC
Domenic Anthony Macioce, III	22534	Pittsburgh, PA	Jennifer Lynn Shafer	29929	Atlanta, GA
Benjamin Maddrey	13511	Greensboro, NC	William Sheely, III	16151	Kernersville, NC
Sharon Lynn Mager	28953	Palo Alto, CA	R. Wes Sherrill	29566	Colchester, VT
Thomas Wright Magraw	29765	Matthews, NC	Joseph Perry Sills, Jr.	11751	Winston-Salem, NC
James Francis Major, Jr.	23670	Raleigh, NC	Elizabeth C. Simmons	20465	Alexandria, VA
Robert Edward Mallernee	15095	Raleigh, NC	Lewis James Simmons	22023	Lithonia, GA
Alison Leigh Malloy	24897	Fairfax, VA	Bobby Edward Singletary	3984	Hamlet, NC
Benjamin T. Maltby	31841	Highlands, NC	Erica V. Smith	28193	Pinehurst, NC
Sanjay Manickam	28579	Austin, TX	Patria Ruth Smith	23855	Louisburg, NC
Rocky Allen Mankins	14381	Spartanburg, SC	Stuart Vick Smith	25267	Austin, TX
Sandra Hastings Mankins	19158	Boiling Springs, SC	Tina Blankenship Smith	19219	Mount Airy, NC
Barbara A. Marshall	23785	Garner, NC	Justin H. Snell	26973	Atlanta, GA
James Lee Martin, Jr.	15427	Hickory, NC	Stephen Paul Snyder	31610	Wake Forest, NC
Natalie Davis Martin	21010	Hickory, NC	Kathryn Gayle Madison Spears	13998	Charlotte, NC
Michael John Mas	28908	Jacksonville, FL	Charlena Gayle Spence	25608	Redondo Beach, CA
Jesse William Massengill	2132	Goldsboro, NC	Julius O. Spradley, Jr.	21825	Rock Hill, SC
Gregory Denard Massey	17047	Charlotte, NC	Ketie St. Louis	28312	Boca Raton, FL
Scott Thomas Mathis	26726	Greensboro, NC	Anselm Christian H. Staack	7416	Juneau, AK
Kimberly Suzanne Mattoon	22403	Pittsford, NY	Constantine John Stamatiades	28606	Asheville, NC
David Ronald McAlee	9273	Havana, FL	Steven Ray Stanford	22333	Dallas, TX
Earl Nathaniel McBride, II	28863	Greensboro, NC	Laura Copeland Stanziale	30527	Raleigh, NC
John J. McClenney	20637	Winterville, NC	Fariba B. Steele	21408	Charlotte, NC
Charles Bryan McNeese	20258	Goldsboro, NC	David Neal Stoessel	12468	Matthews, NC
Priscilla Robinson Meadows	16261	Flower Mound, TX	Rebecca Stone	17696	Pinehurst, NC
Ann Tormey Miller	28143	Hickory, NC	Claudia A. Straw	31749	St. Petersburg, FL
Christa McHan Miller	22751	Winston-Salem, NC	William Burwell Tarry, III	19643	Bronxville, NY
Gail Shell Miller	14501	Sarasota, FL	James Knox Teague	29224	Huntersville, NC
Cantrell Camp Minges	16009	Rocky Mount, NC	Julia Temkina	30191	St Petersburg, FL
Kenneth A. Mooney	18740	Chicago, IL	Susan Beck Thomas	17760	Salisbury, NC
Margaret Ann Moore	29096	Fort Mill, SC	Laura Parks Thompson	21033	Statesville, NC
Richard Scott Moore	22193	Stallings, NC	John Bennett Thornburg	18463	Washington, DC
Jolinda B. More	27711	Greer, SC	Daniel Lawrence Troutman	27704	Lumberton, NC
Gary Dale Morgan	12360	Salisbury, NC	Kevin Eugene Tucker	27827	Statesville, NC
Catherine Morris	15450	Raleigh, NC	LuAnn Tucker	19450	Charlotte, NC
Gary Brewer Morris	12939	New Fairfield, CT	Helene Pascale Turpyn	26069	Charlotte, NC
Michael Lawrence Mospan	11651	Deerfield, IL	Melanie Hope Tyler	22073	Hampton, VA
Donna J. Muchmore	26639	Jacksonville, FL	Arthur Nelson Vandembree	28498	Richmond, VA
Richard Gary Muller	12940	Conover, NC	Nancy Boch Vincent	16813	Raleigh, NC
William Douglas Munn	17060	Boston, MA	David Ray Vines	29092	Charlotte, NC
William David Murley	19169	Freeport, IL	James Grady Walker	18254	Norcross, GA
Thomas H. Murphy, Jr.	28438	Charlotte, NC	John Wesley Walker	19546	Charlotte, NC
Thomas Matthew Myers	27930	Charlotte, NC	Sharon Scales Walker	28458	Burlington, NC
Jeffrey Alan Newman	19634	Denver, NC	John Thornton Walsh	25510	Portland, OR
Julie Ann Oakes	28650	Santa Maria, CA	Fred Alfred Walton	10991	Charlotte, NC
Christopher Stephen O'Connor, III	29066	Charlotte, NC	Willie Clinton Watson, Jr.	30883	Charlotte, NC
Joseph Edward O'Malley	21223	Advance, NC	David L. Weaver	25271	Charlotte, NC
Michael George O'Neill, Jr.	25358	Midlothian, VA	Barry Cornell Webb, Jr.	29937	Charlotte, NC
Phillip Davis Ostwalt	15313	Duluth, GA	Michael John Wenig	16968	Greensboro, NC
Mark Allen Owens	19982	Morrisville, NC	Riley Owen West	23702	Spartanburg, SC
Eric Menton Padgett	29435	Oak Island, NC	Ben Carl Wethington, III	24104	Kannapolis, NC
Donald Patrick Pagach	27399	Apex, NC	Jerry Dean Whitley	30061	High Point, NC
Douglas Eben Page	18880	High Point, NC	Jennifer Paige Whitlow	28339	Greensboro, NC
Clyde Alfred Parker, Jr.	20132	High Point, NC	Andrew Wallace Williams, Jr.	31400	Charlotte, NC
Steven Parker	16019	Charlotte, NC	Christopher James Williams	25395	Fernandina Beach, FL
Mitesh Patel	23460	Raleigh, NC	Howell Benjamin Williams, IV	27874	Columbia, SC
Joseph Elliot Patrick	11853	Irvine, CA	Leigh A. Wilson	22786	Torrance, CA
Robert Joseph Pauline	23604	Lititz, PA	Beverly Ruth Winstead	31036	Irmo, SC
Marilyn Brown Pecoraro	18241	Southport, NC	John Hutchinson Wood, Jr.	22004	Yorba Linda, CA
Michael Wayne Perry	16325	Thomasville, NC	Janet Lynn Woods	23874	Boone, NC
Bailey Augusta Jones Pham	31510	Dallas, TX	Michael E. Young	26184	Lexington, KY
Tony Lamarr Phillips	22482	Mocksville, NC	Jean M. Zammit	24107	Thomasville, NC
Lorraine Barbee Piephoff	18329	Charlotte, NC	Robert B. Zdon	24884	Westbrook, CT
Stephen Graye Poe	18437	Greensboro, NC	Leilei Zhang	28624	Cary, NC
Vickie Wright Pope	17367	Charlotte, NC			
Brian Christopher Porter	28007	Fort Mill, SC			
Dorinda Denise Powell	27642	Fleetwood, NC			
Edward Kent Prewitt, Jr.	7811	Concord, NC			

*civil penalty waived

Barnes continued from page 3

to respond to three (3) letters from NCACPA regarding his non-compliance with AICPA's Peer Review Program. In this same letter, Respondent Barnes stated that he was "coming into compliance by having a peer review scheduled and perform [sic]...." Also, in this letter, Respondent Barnes stated that Respondent firm had, in fact, provided attest services to a client in 2004 which was contrary to the 2005 firm renewal which Respondent had prepared and submitted to the Board for Respondent firm.

9. In a letter dated August 5, 2005, sent by first class mail to the last known mailing address for Respondent firm, Board staff directed Respondent Barnes to inform the Board as to the commencement date for Respondent firm's peer review and the time period to be covered by that peer review.

10. In a letter dated August 18, 2005, Respondent Barnes stated that the peer review for Respondent firm "is scheduled to commence immediately" and would cover the time periods "2001, 2002, 2003, [sic] 2004."

11. In an October 5, 2005, e-mail response to Board staff, a representative of NCACPA stated that Respondent Barnes has contacted the NCACPA and enrolled in AICPA's Peer Review Program with a peer review due date of December 31, 2005.

12. The peer review for Respondent firm was completed on November 14, 2005, and the peer review report was accepted by the North Carolina Peer Review Executive Committee on April 20, 2006.

13. Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the

Board makes the following Conclusions of Law:

1. Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondents' actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8M.0105(d) and (e) and 8N.0203(b)(1).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondents agree to the following Order:

1. Respondent Barnes' certificate and Respondent firm's registration are suspended for one (1) year; however, said suspensions are stayed, subject to Respondents' timely compliance with the Order and all other accountancy laws and rules.

2. Respondent Barnes is censured.

3. Respondent Barnes shall pay a five hundred dollar (\$500.00) civil penalty to be remitted with this signed Order.

4. Respondent Barnes shall complete, prior to December 31, 2007, the NCACPA's eight (8) hour group-study course entitled "NC Accountancy Law—Ethics, Principles, and Professional Responsibilities."

Reclassifications

The following applications for reclassification were approved by the Board at its January 22, 2007, meeting:

Reinstatement

Stephen Michael Kearney, #12576

Lisa Starling Randel, #19545

Georgette R. Vann, #19907

Marjorie Faye Vessy, #28735

Reissuance

David Frederick Gillespie, #16511

Michael Wayne Sledge, #18338

Willie T. Cross, #12702

Letter continued from front

The CPA should communicate to the client and the lender (if the client has authorized such communication) that although the CPA would like to comply with the lender's request, the services rendered in this situation were limited to the preparation of tax returns from the information that the client provided to the CPA.

Since the CPA has not audited, reviewed, or otherwise verified the information provided by the client, the CPA is not in a position to make any conclusions or assurances regarding the accuracy or completeness of the information, nor is the CPA able to forecast the future ability of the client to repay a loan.

However, if the client agrees, the CPA may offer to send a copy of the tax returns or client payroll records so that the lender may compare the records in its possession with the returns prepared by the CPA.

The bottom line is that the CPA should speak with his or her client, verify all information, review all applicable attest and assurance standards, and check with his or her professional liability insurance carrier before providing any information to a lender or loan broker.

Board Meetings

March 22*

April 24

May 23

June 26**

July 23

August 20

September 19

October 18

November 19

December 19

Meetings of the Board are open to the public except, when under State law, some portions may be closed to the public.

Unless otherwise noted, meetings are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.

*1:00 p.m.

**Greensboro

Certificates Issued

At its January 22, 2007, meeting, the Board approved the following applications for licensure:

Mark Davison Belote	Jonathan Stuart Henry	Anthony William Thomas Riva
Kevin C. Bennett	Cynthia Jeffery	Terese Ann Sayers
Hans Timothy Blake	Dallas Clinton Johnson	Chetan Y. Shankar
Alissa Elizabeth Bray	Jeffrey L. Karr	Qing Shi
Dawn M. Cecil	Jennifer Nadine Kelly	Michael Douglas Sieman
YingLi Chen	Brandon Craig Kimball	George Simms
Seth Winslow Davis	Bradley Alan Kucharo	Joseph J. Skovira, IV
Guido Mauricio de Chazal	Courtney Russell LaLone	Patrick Charles Sliter
Laura Hope Demski	Erin N. LeClair	Charles William Smith
Joseph M. Devine	Henry (Hank) Glenn Lewis, Jr.	Dara Lane Southard
Alec Fahey	Thomas Erskine Martyn	Christopher C. Statham
Lieselotte Bouknight Faircloth	David G. McIntee	Amy Beth Sullivan
Haiti Feng	Kendra Christine McLaughlin	Lindsey Ellen Thorsen
Andrew Gregory Ferguson	Lauren Brooke McSwain	Gregory Steven Todd
Kathryn Jolene Fojtik	Margaret Ann Mitchell	Brian L. Truesdale
Scott Lee Frazier	Amy Nicole Nobs	Aline Theriot Ventura
Thomas Richard Gasper	Anthony T. Pandiscia	Richard A. Vera, II
Anthony J. Georges	Jin Oak Park	April Michelle Vereyken
Edward Anthony Golden	Sang Min Park	Meredith Giles Waldrop
Timothy Joel Gribble	Deborah Kuldell Parks	Haijin Wang
Michael Andrew Grissom	Elaine Michele Perry	Patti M. Weaver
Andi L. Guess	Michael Phillips	Jerry Lewis Wilson, II
Catherine Ann Hayes	Roxianne Riggs Register	Yen Chan Wu
Joseph Eugene Heatherly	Edward Stone Riley	Julia Katherine Wyatt
		Steven F. Yackira

Inactive Status

“Inactive,” when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant,” and neither he nor she nor anyone else refers to him or her in any representation as described in 21 NCAC 08A .0308(b).

10/04/06	Erin Wells Brown	Gastonia, NC	12/04/06	Carlie Ince Wille	Greenville, NC
10/05/06	Melissa Mims Stallings	Greensboro, NC	12/06/06	Carrie Leigh Rodman Brondyke	St. Paul, MN
10/06/06	Robert Alan Niblock	Lewisville, NC	12/06/06	John Wayne Kennedy	High Point, NC
10/16/06	Samuel Wesley Black	Austin, CO	12/06/06	Nancy Todd	Macon, GA
10/16/06	Jill C. Cannady	Durham, NC	12/07/06	Calvin Bernard Folds, Jr.	Carrollton, TX
10/16/06	Michael Lawton Cannady	Cary, NC	12/07/06	Bea Barraclough Twede	Eagle Mountain, UT
10/16/06	Randal Keith Edwards	Vilas, NC	12/08/06	Nicole MacDougall	Huntersville, NC
10/20/06	Jada Bunton Cannon	Hickory, NC	12/08/06	Danny Calvin Stallings	Apex, NC
10/24/06	James Leamon Brown	Laurinburg, NC	12/12/06	Cynthia C. Nicholson	Greensboro, NC
11/06/06	Wayne Morris Coble	Concord, NC	12/13/06	Anthony Brian Goff	Charlotte, NC
11/06/06	Melissa Raye Fiss	Washington, DC	12/14/06	Marshall Andrew Croom	Mooresville, NC
11/06/06	Bryan Henderson Jeter	Greer, SC	12/14/06	Kirk Hall	Flat Rock, NC
11/06/06	Mary Beth Reinbold	Kohler, WI	12/15/06	Ryan Nelson Andrews	Huntersville, NC
11/06/06	James Tunstall Rolls, Jr.	Asheboro, NC	12/15/06	Edwin Keith Hollandsworth	Richmond, VA
11/07/06	Kelly T. Davis	Leawood, KS	12/15/06	Teresa Gay Walters	Chapel Hill, NC
11/07/06	John Stuart McKissick	SAUDIA ARABIA	12/18/06	Hasanand (Harish) L. Rangwani	Sugar Land, TX
11/08/06	Mark Talcott Farrar	Marietta, GA	12/19/06	Tommie Keith Kiser	Charlotte, NC
11/08/06	Philip Ambrose Fitzpatrick, III	Agoura Hills, CA	12/19/06	Paul Joseph Obenreder	DuBois, PA
11/14/06	Ashley Truly McMillan	Fayetteville, NC	12/20/06	Will Edward Goodall, Jr.	Weddington, NC
11/20/06	Pamela Gray Matthews	Cary, NC	12/21/06	Kathryn A. Goodman	Newtown, PA
11/27/06	Michele Mercedes Dubay	Morrisville, NC	12/27/06	Mark Douglas Clark	Suwanee, GA
11/27/06	Bruce Hofler Milam	Durham, NC	12/28/06	Jennifer D Lewis	Wilmington, NC
11/29/06	Elissa Jill Ducar	Denton, TX	12/28/06	Gail L. Long	Concord, CA
11/29/06	Tracy Amanda Starling Edwards	Wake Forest, NC	12/28/06	William Lyman Orr	Welcome, NC
11/29/06	Barbara Ann Friend	Raleigh, NC	12/28/06	Ellen Phipps Robinson	Greensboro, NC
11/29/06	Herbert Hoover Patrick, Jr.	Asheville, NC	12/29/06	Joseph Edwin Brank	Wilkesboro, NC
11/30/06	Michael Frederick Cornick	Charlotte, NC	12/29/06	Jimmy Louis Glass	Wilmington, NC
12/04/06	Glen Edward Broadstreet	Parkland, FL	12/29/06	Edward Phifer Helms	Charlotte, NC
12/04/06	Kurt Joseph Kenkel	Charlotte, NC	12/29/06	Thomas Edward Meckley	Charlotte, NC
12/04/06	Esther Walker Pitzer	High Point, NC	12/29/06	Wade Anthony White	Taylorsville, NC



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